# Instructions for Completing the form **LIQ-774**
# **Domestic Winery Summary Tax Report**

**License Number:**    Enter your Six Digit Liquor Control Board Licensee Number.
**License Name:**    Enter your Trade Name per license number entered.
**Location Address:**    Enter your location address per license number entered.
**City, State, Zip:**    Enter your City, State, and Zip Code.

**All Entries Round to 2 decimal places. (Reported in Gallons)**

First column corresponds to the field number on form.  Enter the information as shown.  **If none, enter Zero**

|  | **REMOVALS**<br>This section must agree with your TTB 5120.17 (702) FORM for the same month. |
|---|---|
| (1) | NET PRODUCTION:  See instructions on face of form LIQ-774.  **If none, enter a Zero.** |
| (2) | Use amounts from the TTB 5120.17(702) form.  In Section B, include columns (a) through (f).  Add lines 8 and 12 then subtract line 4.  Enter the results on line 2.  **If none, enter Zero** |
| (3) | Amount of line 2 placed into a federal tax paid area at the winery.  **Do not include product in Retail Room.** |
| (4) | Amount of line 2 placed into a federal tax paid area at a warehouse facility not at the winery.  (i.e. – Tiger Mt.) |
| (5) | Amount removed from a federal tax paid area at the winery. |
| (6) | Amount removed from a federal tax paid area at a warehouse facility not at the winery.  (i.e. – Tiger Mt.) |
| (7) | Total removals from bonded wine warehouses located in other states.  (Wines still in Federal Bond.) |
| (8) | Total removals from bonded wine warehouse(s) located in Washington.  (Wines still in Federal Bond.) |
| (9) | Formula (line 2, minus lines 3 and 4, plus lines 5 thru 8).  **Total must equal box 16.** |

| **1. a.** | **NON TAXABLE SALES (Bottled Wine Transferred in Bond)** |
|---|---|
| (10) | In each column, report the total gallons of cider, 14% & under, and over 14% transferred in bond to out-of-state wineries.  **(Not bulk, bottled product only).** |

|  | **REMOVALS FROM BONDED + TAX PAID AREAS** |
|---|---|
| **2. a & b** | **NON-TAXABLE SALES** |
| (11) | In each column, report the total gallons of cider, 14% & under, and over 14% sold to Washington Distributors. Must attach form LIQ-777 and form totals must match. |
| (12) | In each column, report the total gallons of cider, 14% & under, and over 14% removed for sales to the WSLCB, Military within Washington, Interstate Common Carrier, Exports (all shipments leaving the state EXCEPT for Direct Shipments to consumers:  (i.e. – distributors, retail licensees, samples, and donations to non-profits). |
| **3. a & b** | **TAXABLE SALES** |
| (13) | In each column, report the total gallons of cider, 14% & under, and over 14% removed for sales to retail consumers (including Direct Shipments to all consumers) or removed from bond into tax paid retail rooms (including additional locations), removed for samples to promote sales within Washington (does not include tasting at the winery that's free of charge), and removed for donations to qualifying nonprofit charitable organizations in Washington per 501c (3) IRS code. |
| (14) | In each column, report the total gallons of cider, 14% & under, and over 14% sold to Washington retail licensees (i.e. – restaurants, grocery stores, wine shops). |
| (15) | Total taxable sales and removals:  The sum of lines 13 and 14 for each column. |
| (16) | Should equal total gallons for lines 11, 12, and 15.  **Total gallons must equal box 9.** |

|  | **Calculating Taxes, Penalties, WA Wine Commission Assessment** |
|---|---|
| (17) | Multiply cider gallons in Line 15 by 0.3081 cents per gallon, (cider tax rate). |
| (18) | Multiply 14% & under in Line 15 by 0.8676 cents per gallon (14% & under tax rate). |
| (19) | Multiply over 14% in Line 15 by $1.717 per gallons (over 14% tax rate). |
| (20) | Total of boxes 17, 18, and 19. |
| (21) | Enter the amount of Penalties (Reports are due on the 20th of the following month.  Penalties accumulate at 2% per month). |
| (22) | Washington Wines Commission Producers Assessment:  Total of line 10 and 16 multiplied by 0.04 cents per gallon. |
| (23) | Total Due for current month.  Sum of boxes 20, 21, and 22. |
| (24) | If any, enter the net amount of refunds and balances owed for prior tax payments.  Show refunds as a negative number and balances owed as a positive number. |
| (25) | Total Due after the adjustment (if negative, then credit due).  Total of box 23 and 24. |

**WINE RETURNED TO WINERY By Washington Distributors**:  The winery must issue a credit that includes Washington wine taxes, at the time the wine is returned.  The wine should then be placed in the retail shop until resale.  DO NOT REPORT on this form the removals for: FAMILY USE, CONSUMED ON PREMISES (i.e. – TASTING AT NO CHARGE), OR INVENTORY ADJUSTMENTS OF CASE STOCK.

Instructions for Completing form **LIQ-777.**
## Report of Sales to Washington Distributors form by Domestic Winery

This report must be filed only when Washington Domestic Winery has sales to Washington State Distributors during month reporting and an amount is reported on line 11 of form LIQ-774.

All reports must be postmarked on or before the 20th of the month following activity.  When the 20th falls on a Saturday,  Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

Mail the original With form LIQ-774 to:  WSLCB, Financial Division, PO BOX 43085, Olympia, WA  98504.
Or E-mail:  beerwinetaxes@liq.wa.gov.

| | |
|---|---|
| **License Number:** | Your Liquor Control Board Licensee Number. |
| **License Name:** | Name per license number entered. |
| **Location Address:** | Location address per license number entered. |
| **City, State, Zip:** | City, State and Zip Code per license number entered. |

| | |
|---|---|
| **MONTH:** | Enter Reporting month.  (Month shipment is made to Washington State) |
| **YEAR:** | Enter current year |

**Revision report (check box)**:  Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number per distributor.

Please complete the numbered fields as follows:
First column corresponds to number on form.  Enter the information as shown.

| | |
|---|---|
| | **List all sales to Washington State Distributors.** <br> • **Use only one line per distributor,** <br> • **Report the TOTAL quantity sold to each distributor for the reporting month.** <br><br> • **Do Not include sales to WSLCB or sales to Out-of-state Distributors.  They should be included in the totals of line 12 on the LIQ-774.** |
| **(1)** | Enter the Distributor's Liquor Control Board licensee number.  (Beware of multiple locations used by some Washington distributors.) |
| **(2)** | Show name of distributor and location (city where the distributor is receiving shipments). |
| **(3)** | Enter the total gallons of Cider sold during the reporting month.  (Use only one line per distributor.) |
| **(4)** | Enter the total gallons of 14% & Under sold during the reporting month.  (Use only one line per distributor.) |
| **(5)** | Enter the total gallons of Over 14% sold during the reporting month.  (Use only one line per distributor.) |
| **(6)** | Calculate the total gallons sold to each distributor during the reporting month. |
| **(7)** | Enter the total gallons from the other pages of the LIQ-777 form (if multiple pages are used). |
| **(8)** | Calculate the total gallons for Cider, 14% & Under, and Over 14%.  Enter the total amount of each column on line 11 of form LIQ-774. |

Current license lists and reporting forms are available at LCB website:
**http://www.liq.wa.gov/publications/WineandBeer.asp**

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov